



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
MADISON COUNTY CLERK**

Calendar Year 2000

**EDWARD B. HATCHETT, JR.
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EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE MADISON COUNTY CLERK

Calendar Year 2000

The Auditor of Public Accounts has completed the Madison County Clerk's audit for calendar year 2000. We have disclaimed an opinion on the financial statements. The County Clerk has weaknesses in the design and operation of her system of internal controls in the areas of Accounts Receivable and Motor Vehicle Licensing Department that allowed a Deputy Clerk to manipulate and falsify reports and records of the County Clerk's Office. Because of the significance of these matters, we are unable to express an opinion on the financial statements.

Financial Condition:

Net receipts decreased by \$9,764 from the prior calendar year. Revenues increased by \$126,534 over the prior year and disbursements increased by \$57,465.

Report Comments:

- Former Deputy Clerk Manipulated And Falsified County Clerk's Records And Reports As A Result Of Lack Of Segregation Of Duties In The County Clerk's Motor Vehicle License Department And Inadequate Internal Controls In The Revenue Cabinet
- The County Clerk Had A Deficit In Her Official Bank Account
- The County Clerk Should Remit All Obligations As Determined By The Audit
- Accounts Receivable Should Be Reconciled And Verified On A Regular Basis
- The Practice Of Cashing Checks From Office Funds Should Be Prohibited

Deposits:

The Clerk's deposits were insured and collateralized by bank securities or bonds.

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EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
Honorable Paul E. Patton, Governor
T. Kevin Flanery, Secretary
Finance and Administration Cabinet
Dana Mayton, Secretary, Revenue Cabinet
Honorable Kent B. Clark, Madison County Judge/Executive
Honorable Mary Jane Ginter, Madison County Clerk
Members of the Madison County Fiscal Court

Independent Auditor's Report

We were engaged to audit the accompanying statement of receipts, disbursements, and excess fees of the County Clerk of Madison County Kentucky, for the year ended December 31, 2000. This financial statement is the responsibility of the County Clerk.

As described in Note 1, the County Clerk's office prepares the financial statement on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and laws of Kentucky, which is a comprehensive basis of accounting other than generally accepted accounting principles. Accordingly, the accompanying financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

The County Clerk has weaknesses in the design and operation of her system of internal controls in the areas of Accounts Receivables and Motor Vehicle Licensing Department that allowed a Deputy Clerk to manipulate and falsify reports and records of the County Clerk's Office.

Because of the significance of the matters described in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statement referred to in the first paragraph.

In accordance with Government Auditing Standards, we have also issued a report dated July 10, 2001, on our consideration of the County Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

To the People of Kentucky
Honorable Paul E. Patton, Governor
T. Kevin Flanery, Secretary
Finance and Administration Cabinet
Dana Mayton, Secretary, Revenue Cabinet
Honorable Kent B. Clark, Madison County Judge/Executive
Honorable Mary Jane Ginter, Madison County Clerk
Members of the Madison County Fiscal Court

Based on the results of our audit, we have presented comments and recommendations, included herein, which discusses the following areas of noncompliance:

- Former Deputy Clerk Manipulated And Falsified County Clerk's Records And Reports As A Result Of Lack Of Segregation Of Duties In The County Clerk's Motor Vehicle License Department And Inadequate Internal Controls In The Revenue Cabinet
- The County Clerk Had A Deficit In Her Official Bank Account
- The County Clerk Should Remit All Obligations As Determined By The Audit
- Accounts Receivable Should Be Reconciled And Verified On A Regular Basis
- The Practice Of Cashing Checks From Office Funds Should Be Prohibited

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
July 10, 2001

MADISON COUNTY
MARY JANE GINTER, COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES

Calendar Year 2000

Receipts

State Grants	\$	2,938
State Fees For Services		24,870
Fiscal Court		18,077

Licenses and Taxes:

Motor Vehicle-

Licenses and Transfers	\$	1,403,772
Usage Tax		6,703,249
Tangible Personal Property Tax		4,132,756
Lien Release		15,002
Miscellaneous		4,355
Notary Fees		7,122

Licenses-

Fish and Game		15,499
Marriage		23,081
Occupational		2,962

Deed Transfer Tax		211,401
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Delinquent Tax		375,845
		12,895,044

Fees Collected for Services:

Recordings-

Real Estate Mortgages	\$	105,493
Chattel Mortgages and Financing Statements		181,041
Powers of Attorney		43,676
All Other Recordings		61,920

Charges for Other Services-

Candidate Filing Fees		1,130
Copywork		13,770
Postage		4,740
		411,770

Other:

Refunds and Overpayments	\$	5,639
Miscellaneous		150
		5,789

Interest Earned		20,786

Gross Receipts	\$	13,379,274
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MADISON COUNTY
 MARY JANE GINTER, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES
 Calendar Year 2000
 (Continued)

Disbursements

Payments to State:

Motor Vehicle-

Licenses and Transfers	\$ 1,026,326	
Usage Tax	6,473,985	
Tangible Personal Property Tax	1,484,833	

Licenses-

Fish and Game	11,638	
Delinquent Tax	57,360	
Legal Process Tax	60,827	\$ 9,114,969

Payments to Fiscal Court:

Tangible Personal Property Tax	\$ 281,427	
Delinquent Tax	28,889	
Deed Transfer Tax	200,831	
Occupational Licenses	2,211	513,358

Payments to Other Districts:

Tangible Personal Property Tax	\$ 2,196,846	
Delinquent Tax	190,949	2,387,795

Payments to Sheriff

7,489

Payments to County Attorney

57,243

Operating Disbursements and Capital Outlay:

Personnel Services-

Deputies Salaries	\$ 641,849	
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Employee Benefits-

Employer's Share Social Security	51,204	
Employer's Share Retirement	46,207	
Employer's Paid Health Insurance	52,031	
Training Benefit	1,394	

Materials and Supplies-

Office Supplies	60,381	
Roller Shelving	2,938	
Repairs and Maintenance	62,429	
Miscellaneous	26,572	

MADISON COUNTY
 MARY JANE GINTER, COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES
 Calendar Year 2000
 (Continued)

Disbursements (Continued)

Other Charges-		
Conventions and Travel	\$ 10,530	
Usage Refunds	26,806	
Advalorem Refunds	4,059	
Refunds and Overpayments	5,675	
Delinquent Tax Refunds	3,048	
Motor Vehicle License Refunds	660	
Postage	11,864	
Uncollected Checks	1,005	\$1,008,652
Total Disbursements		\$ 13,089,506
Net Receipts		\$ 289,768
Less: Statutory Maximum		76,250
Excess Fees		\$ 213,518
Less: Expense Allowance		3,600
Excess Fees Due County for Calendar Year 2000		\$ 209,918
Payments to County Treasurer - February 13, 2001		203,141
Balance Due at Completion of Audit		\$ 6,777

The accompanying notes are an integral part of the financial statement.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 2000

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

The financial statement has been prepared on a modified cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Under this basis of accounting, certain receipts and certain expenditures are recognized as a result of accrual at December 31, 2000. These financial statements include as disbursements to Kentucky State Treasurer the amount that has been identified as unpaid obligations to the state for motor vehicle licenses and usage tax.

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year. A schedule of excess of liabilities over assets is included in this report as a supplemental schedule.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Clerk's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system that covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 7.28 percent.

MADISON COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 2000
(Continued)

Note 2. Employee Retirement System (Continued)

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report which is a matter of public record.

Note 3. Deposits

The County Clerk maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 64.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the County Clerk and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of December 31, 2000, the County Clerk's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the County Clerk's agent in the County Clerk's name, or provided surety bond which named the County Clerk as beneficiary/obligee on the bond.

Note 4. Grant

As of December 31, 1999, the County Clerk had a balance of \$2,938 in her Library and Archives account for roller shelving. Funds totaling \$ 2,938 were expended during calendar year 2000. The unexpended grant balance is \$ 0 as of December 31, 2000.

Note 5. Lease

The office of the County Clerk is committed to a lease agreement for a copier. The agreement requires a monthly payment of \$402 for 48 months to be completed on June 6, 2001. The total balance of the agreement is \$2,021 as of December 31, 2000.

Note 6. Subsequent Events

During our review of subsequent events, the former deputy clerk continued to manipulate and falsify the weekly AVIS Motor Vehicle Title/Registration Reports and the County Clerk's General Ledger. While we were unable to determine the extent of manipulation and falsification during the time period subsequent to December 31, 2000, we were able to determine receipts of \$29,519 had not been deposited in the bank. Of this amount, \$7,642 appears to be legitimate Accounts Receivable, resulting in undeposited receipts of \$21,877. This shortage resulted from (1) cash payments that the former deputy clerk set up as "charges", (2) dealer work that was charged and the former deputy clerk cashed the check, or (3) dealer work that was charged and the check was used as payment for unrelated dealers'/individuals' motor vehicle transactions.

MADISON COUNTY
MARY JANE GINTER, COUNTY CLERK
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS

December 31, 2000

Assets

Cash in Bank	\$ 609,857
Deposits in Transit	<u>98,926</u>
Total Assets	<u>\$ 708,783</u>

Liabilities

Paid Obligations-	
Outstanding Checks	\$ 74,394
State Treasurer-	
Motor Vehicle Licenses	41,710
Usage Tax	17,066
Tangible Personal Property Tax	103,889
Legal Process Tax	4,364
Delinquent Tax	2,172
Madison County-	
Tangible Personal Property Tax	19,486
Delinquent Tax	1,268
Deed Transfer Tax	48,734
Occupational Licenses	2,211
Excess Fees - 2000	203,141
Employer's Share - Retirement	6,063
Madison County Emergency Medical Services-	
Tangible Personal Property Tax	11,694
Delinquent Tax	749
Madison County Library-	
Tangible Personal Property Tax	6,821
Delinquent Tax	453
Madison County Health Department-	
Tangible Personal Property Tax	7,767
Delinquent Tax	438

MADISON COUNTY
 MARY JANE GINTER, COUNTY CLERK
 SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS
 December 31, 2000
 (Continued)

Liabilities (Continued)

Paid Obligations - (Continued)

Madison County Extension-		
Tangible Personal Property Tax	2,532	
Delinquent Tax	189	
City of Berea-		
Tangible Personal Property Tax	910	
Payroll Taxes	452	
Rent	150	
Berea Independent School-		
Tangible Personal Property Tax	7,630	
Delinquent Tax	252	
Madison County School-		
Tangible Personal Property Tax	101,505	
Delinquent Tax	5,927	
City of Richmond-		
Tangible Personal Property Tax	14,732	
Payroll Taxes	3,805	
Madison County Attorney-		
Delinquent Tax	3,011	
Madison County Sheriff-		
Delinquent Tax	340	
Red Lick Conservation District-		
Delinquent Tax	160	
Internal Revenue Service-		
Tax Withholdings	5,387	
Various Vendors-		
Operating Expenditures	9,183	
Returned Check	200	
Total Paid Obligations		\$ 708,785
Unpaid Obligations:		
State Treasurer-		
Motor Vehicle Licenses	\$ 453	
Usage Tax	81,625	
Madison County-		
Excess Fees - 2000	6,775	
Total Unpaid Obligations		\$ 88,853
Total Liabilities		\$ 797,638
Total Fund Deficit as of December 31, 2000		\$ (88,855)

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COMMENTS AND RECOMMENDATIONS

MADISON COUNTY
MARY JANE GINTER, COUNTY CLERK
COMMENTS AND RECOMMENDATIONS

Calendar Year 2000

STATE LAWS AND REGULATIONS:

None.

INTERNAL CONTROL - REPORTABLE CONDITIONS:

None.

INTERNAL CONTROL - MATERIAL WEAKNESSES:

Former Deputy Clerk Manipulated and Falsified County Clerk's Records and Reports as a Result of Lack of Segregation of Duties in the County Clerk's Motor Vehicle License Department and Inadequate Internal Controls in the Revenue Cabinet

The County Clerk's licensing, receipting and reporting duties of motor vehicle license and usage tax transactions were not adequately segregated. In addition, the Revenue Cabinet did not verify proper documentation accompanied the weekly AVIS Motor Vehicle Title/Registration Reports for backline corrections. As a result, a former deputy clerk was able to manipulate and falsify these reports and the County Clerk's General Ledger.

A former deputy clerk who licensed vehicles, collected motor vehicle usage tax and license fees, as well as prepared and reconciled the weekly AVIS reports deducted \$81,257 in usage tax and \$765 in license fees through backline corrections and adjustments on the State Fee and Tax Remittance Correction Report of the AVIS weekly reports. These motor vehicle transactions were all active registrations and proper remittance had been made for them in the County Clerk's office. Further testing of these transactions revealed the former deputy clerk improperly disposed of monies collected for these registrations by cashing the checks, applying the remittances to wrong charge accounts, or not depositing cash paid by customers.

Additionally, we noted three motor vehicle usage tax transactions totaling \$5,499 that the former deputy clerk had cancelled in the AVIS System without proper authorization. Proper remittances for these transactions had been made in the County Clerk's office. Further testing of these transactions revealed the former deputy clerk improperly disposed of monies collected for these registrations by applying the remittances to wrong charge accounts, or not depositing cash paid by customers.

In order to prevent any future manipulation and falsification of the weekly AVIS Motor Vehicle Title/Registration Reports and the County Clerk's General Ledger from occurring and not being detected, we recommend the licensing, receipting and reporting duties of motor vehicle license and usage tax transactions be segregated. We further recommend the County Clerk monitor and supervise these responsibilities. In addition, we recommend the Revenue Cabinet verify supporting documentation accompanies the backline corrections and adjustments on the State Fee and Tax Remittance Correction Report of the AVIS weekly reports.

County Clerk's Response:

Weekly report has been moved to another department and reviewed weekly by the County Clerk.

MADISON COUNTY
 MARY JANE GINTER, COUNTY CLERK
 COMMENTS AND RECOMMENDATIONS
 Calendar Year 2000
 (Continued)

The County Clerk Had A Deficit In Her Official Bank Account

We were unable to determine the total deficit in the County Clerk's official bank account as of December 31, 2000 due to the significance and complexity of a former deputy clerk's manipulation and falsification of the County Clerk's records. However, based on the audit procedures performed, the County Clerk had a deficit of \$88,855 in her official bank account as of December 31, 2000. This deficit resulted from the former deputy clerk's manipulation of the County Clerk's records whereby receipts totaling \$88,855 were not deposited in the County Clerk's official bank account. We recommend the County Clerk take the appropriate action to eliminate this deficit in her official bank account.

County Clerk's Response:

Insurance and Bonding Companies have been contacted about the intentional fraud by a former Deputy Clerk.

The County Clerk Should Remit All Obligations As Determined By The Audit

As a result of the known adjustments made to the County Clerk's Financial Statements of \$88,855 in receipts, the County Clerk owes additional obligations as follows:

State Treasurer-	
Motor Vehicle Licenses	\$ 453
Usage Tax	81,625
Madison County-	
Excess Fees-2000	<u>6,777</u>
Total Unpaid Obligations	<u>\$88,855</u>

These liabilities are reflected in the Schedule of Excess Of Liabilities Over Assets. We recommend the County Clerk remit these obligations as determined by the audit.

County Clerk's Response:

Upon collection from insurance or bonding companies these obligations will be paid.

MADISON COUNTY
MARY JANE GINTER, COUNTY CLERK
COMMENTS AND RECOMMENDATIONS
Calendar Year 2000
(Continued)

Accounts Receivable Should Be Reconciled And Verified On A Regular Basis

Based upon our testing of Accounts Receivable charge accounts, no reconciliation or verification of daily charges and/or payments on account was made. As a result, a former deputy clerk was able to manipulate charge accounts. Based on responses the County Clerk received from billings submitted to customers with charge account balances, charge accounts had been created by the former deputy clerk for customers who paid cash for their motor vehicle transactions. In addition, we noted these same customers had transactions charged to other charge accounts. Furthermore, we verified through the AVIS system that transactions by individuals were charged to car dealer accounts. We also noted during our testing, that payments applied to these charge accounts were improper. Payments credited to charge accounts were checks from car dealers for valid motor vehicle transactions. Since the former deputy clerk had voided, charged another car dealer account, or inappropriately deducted these transactions from the AVIS weekly reports through backline corrections, she was able to apply these checks as payments on the charge accounts. We recommend individual motor vehicle transactions be verified on a test basis and Accounts Receivable subsidiary balances be reconciled to the General Ledger totals on a regular basis to prevent further misappropriation of receipts from occurring.

County Clerk's Response:

Accounts receivable balances are reconciled weekly.

The Practice Of Cashing Checks From Office Funds Should Be Prohibited

During our audit we discovered numerous instances of cashing checks in the County Clerk's Office. Checks were cashed for employees of the County Clerk's Office as well as other individuals. Additionally, we discovered cashed checks totaling \$25,287 from car dealers that were allegedly cashed by a former deputy clerk. One car dealer confirmed that cashed checks of \$10,026 were for valid motor vehicle transactions. We were unable to confirm with the car dealers the motor vehicle transactions associated with the remaining balance of \$15,261. These car dealers were not able to identify the motor vehicle transactions or they were no longer in business. We recommend the practice of cashing checks from office funds be prohibited.

County Clerk's Response:

The practice of cashing checks has been stopped.

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REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

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Members of the Madison County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards

We were engaged to audit the Madison County Clerk for the year ended December 31, 2000, and have issued our report thereon dated July 10, 2001. We did not express an opinion on the financial statements because the County Clerk's internal control weaknesses allowed a Deputy Clerk to manipulate and falsify reports and records of the County Clerk's office.

Compliance

As part of obtaining reasonable assurance about whether the Madison County Clerk's financial statement for the year ended December 31, 2000, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Madison County Clerk's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement. Reportable conditions are described in the accompanying comments and recommendations.

- Former Deputy Clerk Manipulated And Falsified County Clerk's Records And Reports As A Result Of Lack Of Segregation Of Duties In The County Clerk's Motor Vehicle License Department And Inadequate Internal Controls In The Revenue Cabinet

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards
(Continued)

Internal Control Over Financial Reporting (Continued)

- The County Clerk Had A Deficit In Her Official Bank Account
- The County Clerk Should Remit All Obligations As Determined By The Audit
- Accounts Receivable Should Be Reconciled And Verified On A Regular Basis
- The Practice Of Cashing Checks From Office Funds Should Be Prohibited

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider the following to be material weaknesses.

- Former Deputy Clerk Manipulated And Falsified County Clerk's Records And Reports As A Result Of Lack Of Segregation Of Duties In The County Clerk's Motor Vehicle License Department And Inadequate Internal Controls In The Revenue Cabinet
- The County Clerk Had A Deficit In Her Official Bank Account
- The County Clerk Should Remit All Obligations As Determined By The Audit
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This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
July 10, 2001

